IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

WEDNESDAY, THE THIRD DAY OF NOVEMBER
TWO THOUSAND AND FOUR

PRESENT

THE HON'BLE MR JUSTICE BILAL NAZKI

And
THE HON'BLE MR JUSTICE S.ANANDA REDDY

WRIT PETITION NO : 20120 of 2004

Between:

M/s.Sri Lakshmi Ganapathi Traders, Pandalapaka,
Biccavole Mandal, rep., by its Managing Partner
Mr.M.V.V.R.K.Reddy, s/o Subbareddy,

..... PETITIONER

AND

1 The Commercial Tax Officer, Ramachandrapuram,
East Godavari District.
2 The Deputy Commissioner of Commercial Taxes, Kakinada, East Godavari District.
3 The Additional Commissioner of Commercial Taxes (Legal), o/o Commissioner of Commercial taxes,
Andhra Pradesh, Nampally, Hyderabad.

.....RESPONDENTS

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court will be pleased to issue an appropriate writ, order or direction particularly in the nature of writ of Mandamus declaring the urgent notice issued by the Commercial tax Officer, Ramachandrapuram in G.I.No.6075/98-99 dated 07-09-2004 and 13-09-2004 demanding the entire disputed tax instead of 25% as illegal, improper, arbitrary and opposed to the principles of natural justice as also in contravention of the clear and

categorical order passed by this Honourable Court on 18-08-2004 in WP No.5069 of 2004 vacating the stay granted on 23-03-2004 to the extent of 25% payment of the disputed tax as stipulated by the Additional Commissioner of Commercial Taxes (Legal), Hyderabad in its proceedings dated 22-01-2004 in CCT's Ref.No.LV(3)/471/01-02, 2251/2003 and consequently direct the respondents to demand or collect only 25% of the disputed tax as stipulated in the orders of the Additional Commissioner of Commercial Taxes on 22-01-2004 if payable.

Counsel for the Petitioner: MR.M.V.J.K.KUMAR

Counsel for the Respondent NoS.1 TO 3: SPL GP FOR TAXES

The Court, at the state of admission, made the following:

:ORDER: (Per: The Hon'ble Mr. Justice Bilal Nazki)

The petitioner has moved an application for stay and the Additional Commissioner (CT) (Legal) had passed an order staying the collection of the disputed tax subject to the petitioner depositing 1/4th of the disputed tax. This order was challenged in a writ petition by the petitioner, which was decided and dismissed by us on 18-08-2004.

Now the contention of the petitioner is that because of the dismissal of the writ petition, the respondents are contending that the order passed by the respondents stood revoked. By way of clarification, we hold that by dismissing the writ petition, in fact, the order of the Commissioner was upheld and that would be operative subject to the terms in that order. With this observation, the writ petition is disposed of. No costs.

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BILAL NAZKI, J

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S. ANANDA REDDY, J

Dt. 03-11-2004

Pvks/*

Nb: Operative portion by wire at party's cost.

B/o pvks/*

To

1 The Commercial Tax Officer, Ramachandrapuram,
East Godavari District.
2 The Deputy Commissioner of Commercial Taxes, Kakinada, East Godavari District.
3 The Additional Commissioner of Commercial Taxes (Legal), o/o

Commissioner of Commercial taxes,
Andhra Pradesh, Nampally, Hyderabad.

4.2CCs to the Special G.P. for Taxes, A.P. High Court Buildings, Hyderabad (OUT).

5.2CD copies

*Form-NIC-OGS/WP{**RS**}*